

ID: CCA_2010093015562337

Number: **201042033**

Office:

Release Date: 10/22/2010

UILC: 6501.00-00

From:

Sent: Thursday, September 30, 2010 3:56:25 PM

To:

Cc:

Subject: RE: Section 6501(c)(10) and TEFRA partnerships

[Section 6501\(c\)\(10\)](#) applies to partners in a TEFRA partnership who fail to disclose their listed transaction.